IN THE CLAIMS:

The text of all pending claims, (including withdrawn claims) is set forth below. Cancelled and not entered claims are indicated with claim number and status only. The claims as listed below show added text with underlining and deleted text with ~~strikethrough~~. The status of each claim is indicated with one of (original), (currently amended), (cancelled), (withdrawn), (new), (previously presented), or (not entered).

Please ADD new claim 5 in accordance with the following:

1. (ORIGINAL) A method for manufacturing a semiconductor device, comprising:

forming a trench in a surface region of a semiconductor substrate, of a first conductivity type;

forming a drift region, of a second conductivity type, around the trench;

forming a gate insulating film, having a uniform thickness, along a side surface and a bottom surface of the trench and inside the trench;

forming a first conductor along a surface of the gate insulating film

etching back the first conductor in an active region so that the first conductor remains only in side surface regions of the trench;

forming a base region of, the first conductivity type, and a source region, of said second conductivity type, in a surface region of the semiconductor substrate outside the trench;

forming an interlayer dielectric inside said first conductor;

selectively removing a bottom of the interlayer dielectric in the active region;

forming a drain region of, the second conductivity type, at the bottom of the trench; and

forming a second conductor in the trench, the second conductor electrically connecting to the drain region.

2. (ORIGINAL) The method for manufacturing a semiconductor device of claim 1, further comprising:

forming an interlayer dielectric on a surface of the semiconductor substrate;

opening contact holes through the interlayer dielectric;

forming a gate electrode that electrically connects to the first conductor, a drain electrode that electrically connects to the second conductor, and a source electrode that electrically connects to the source region.

3. (ORIGINAL) The method for manufacturing a semiconductor device of claim 1, wherein the etching back of the first conductor includes over-etching the first conductor so that

only a portion of the first conductor lower than the surface of the semiconductor substrate remains un-removed.

4. (ORIGINAL) The method for manufacturing a semiconductor device of claim 2, wherein the etching back of the first conductor includes over-etching the first conductor so that only a portion of the first conductor lower than the surface of the semiconductor substrate remains un-removed.

5. (NEW) The method for manufacturing a semiconductor device of claim 1, wherein the trench is formed by one etching.